

Senate File 289 - Introduced

SENATE FILE 289

BY SWEENEY

(COMPANION TO HF 46 BY BODEN)

A BILL FOR

1 An Act modifying the sales tax holiday by extending the holiday
2 and including emergency preparedness supplies.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 423.3, subsection 68, paragraph a, Code
2 2023, is amended to read as follows:

3 a. (1) The sales price from the sale of ~~an article of~~
4 ~~clothing~~ all of the following:

5 (a) Clothing designed to be worn on or about the human body
6 ~~if all of the following apply:~~

7 (b) Emergency preparedness supplies.

8 (2) This subsection applies if all of the following apply:

9 ~~(1)~~ (a) The sales price of the ~~article~~ item is less than
10 one hundred dollars, except for the sales price of tie-down
11 kits, portable generators, transfer switches, and inverters
12 which may equal or exceed one hundred dollars up to a maximum
13 sales price of five thousand dollars.

14 ~~(2)~~ (b) The sale takes place during a period beginning at
15 12:01 a.m. on the first Friday in August and ending at midnight
16 on the following ~~Saturday~~ Sunday.

17 Sec. 2. Section 423.3, subsection 68, paragraph c,
18 subparagraph (1), unnumbered paragraph 1, Code 2023, is amended
19 to read as follows:

20 "*Clothing*" means ~~all~~ an article of human wearing apparel
21 suitable for general use.

22 Sec. 3. Section 423.3, subsection 68, paragraph c, Code
23 2023, is amended by adding the following new subparagraph:

24 NEW SUBPARAGRAPH. (03) "*Emergency preparedness supplies*"
25 means a collection of basic household items purchased by
26 individuals or families for household use in the event of an
27 emergency. "*Emergency preparedness supplies*" includes but is
28 not limited to batteries, artificial ice packs, portable light
29 sources, portable radios, tarps and plastic drop cloths, bungee
30 cords, ropes, paracords, ground anchor systems, tie-down kits,
31 ratchet straps, duct tape, smoke detectors, carbon monoxide
32 detectors, fire extinguishers, gas containers, water storage
33 containers, nonelectric food storage containers, bottled
34 water, manual can openers, hand-held electronic communication
35 device chargers, first aid kits, emergency ladders, transfer

1 switches, inverters, and inverter power cables, and no more
2 than one portable or permanent generator per household per
3 the time period described in paragraph "a", subparagraph (2),
4 subparagraph division (a).

5

EXPLANATION

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7

The inclusion of this explanation does not constitute agreement with
the explanation's substance by the members of the general assembly.

8

This bill modifies the sales tax holiday.

9

The bill adds the purchase of emergency preparedness
10 supplies to the existing sales tax holiday for clothing. As
11 with an article of clothing, an emergency preparedness supply
12 item must be under \$100 to qualify for the sales tax holiday,
13 except for generators and other specified items which qualify
14 if the sales price does not exceed \$5,000. The bill limits
15 the purchase of a portable or permanent generator to one such
16 item per household per sales tax holiday period. The bill
17 defines "emergency preparedness supplies" to mean a collection
18 of basic household items needed in the event of an emergency
19 and includes a list of the items.

20 The bill lengthens the sales tax holiday from the period
21 beginning on the first Friday of August and ending at midnight
22 the following Saturday to the period beginning on the first
23 Friday of August and ending at midnight on the following
24 Sunday.